Supreme Court, U.S.
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No. 93-155

In The

Supreme Court of the United States

October Term, 1993

GENE AND KATHLEEN SOUTHARDS, et al.,

Petitioners,

vs.

MOTEL MANAGEMENT COMPANY, n/k/a B & M MANAGEMENT COMPANY, INC., HARRY KNIGHT, as Tax Collector of Monroe County, Florida, and JAMES HERNDON, as Executive Director of Department of Revenue, State of Florida,

Respondents.

Petition For Writ Of Certiorari To The District Court Of Appeal, Third District, State Of Florida

BRIEF IN OPPOSITION OF RESPONDENT HARRY KNIGHT

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QUESTIONS PRESENTED

Whether the Court should grant certiorari to consider whether the application of Florida's ad valorem tax statute to the Petitioners' ownership interest in time-share property is an unconstitutional deprivation of their rights under the due process and equal protection clauses of the United States Constitution where:

a. the statute is reasonably related to a permissible state objective and is not discriminatory, arbitrary or oppressive,

b. the statute is carefully and narrowly drawn to satisfy the State of Florida's substantial and compelling interest in the imposition and collection of ad valorem property taxes on time-share developments, and

c. the statute treats Petitioners no differently than all other collective owners of a single parcel of real property?

ENTITIES RELATED TO RESPONDENT

HARRY KNIGHT, as Tax Collector of Monroe County, Florida.

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STATEMENT OF THE CASE

This Respondent adopts the Statement of the Case as set forth in the Brief in Opposition of Respondent, Motel Management Co.

SUMMARY OF ARGUMENT

This Respondent adopts the Argument as set forth in the Brief in Opposition of Respondent, Motel Management Co.

ARGUMENT

THE STATUTE AS APPLIED DOES NOT VIOLATE PETITIONERS' DUE PROCESS OR EQUAL PROTECTION RIGHTS

The petition should be denied because it does not demonstrate that application of § 192.037(2) and (7) of the Florida Statutes results in any violation of Petitioners' due process or equal protection rights under the Fifth and Fourteenth Amendments to the Constitution.

This Respondent adopts the Argument as set forth in the Brief in Opposition of Respondent, Motel Management Co.

CONCLUSION

The petition should be denied.

Respectfully submitted,

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